WHAT IS CLAIMED IS:

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1. A receiving paper for thermal transfer recording, comprising:

a paper substrate having opposed surfaces;

an ink receiving layer located overlying one surface of the paper substrate and configured to receive a heat-melted or heat-softened ink; and

a tackifying layer located overlying the other surface of the paper substrate,

wherein the ink receiving layer is formed by a method comprising:

providing a coating of an ink receiving layer forming liquid comprising a resinemulsion overlying the paper substrate, the emulsion having a minimum filming temperature; and

heating the coating of ink layer forming liquid to a temperature not less than the minimum filming temperature of the resin emulsion.

- 2. The receiving paper for thermal transfer recording according to Claim 1, wherein the resin emulsion comprises a resin having a glass transition point not less than 45 °C.
 - 3. The receiving paper for thermal transfer recording according to Claim 1, wherein the resin emulsion is an emulsion selected from the group consisting of polyester resin emulsions and urethane resin emulsions.

4. The receiving paper for thermal transfer recording according to Claim 1, wherein the ink receiving layer further comprises a hollow particulate material having a hollow rate not less than 50 %.

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5. The receiving paper for thermal transfer recording according to Claim 1, wherein the ink receiving layer has a surface having a smoothness not less than 500 seconds when measured by an Ohken-shiki smoothness tester.

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6. The receiving paper for thermal transfer recording according to Claim 1, further comprising:

an intermediate layer comprising a resin and a curing agent thereof as main components at least at one of a location between the paper substrate and the ink receiving layer, and a location between the substrate and the tackifying layer.

- 7. The receiving paper for thermal transfer recording according to Claim 6, wherein the resin in the intermediate layer is a resin selected from the group consisting of polyvinyl alcohols and modified polyvinyl alcohols.
- 8. A method for manufacturing a receiving paper for thermal transfer recording, comprising:

providing a coating of an ink receiving layer forming liquid comprising a resin emulsion overlying a surface of a paper substrate having opposed surfaces, the emulsion having a minimum

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filming temperature;

heating the coating of ink receiving layer forming liquid to a temperature not less than the minimum filming temperature of the resin emulsion, thereby to form an ink receiving layer; and

forming a tackifying layer overlying another surface of the paper substrate.

- 9. The method according to Claim 8, wherein the resin emulsion comprises a resin having a glass transition point not less than 45 °C.
- 10. The method according to Claim 8, wherein the resin emulsion is an emulsion selected from the group consisting of polyester resin emulsions and urethane resin emulsions.
 - 11. The method according to Claim 8, wherein the ink receiving layer further comprises a hollow particulate material having a hollow rate not less than 50 %.

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- 12. The method according to Claim 8, wherein the ink receiving layer has a surface having a smoothness not less than 500 seconds when measured by an Ohken-shiki smoothness tester.
- 13. The method according to Claim 8, further comprising: forming an intermediate layer comprising a resin and a curing agent thereof as main components at least at one of a

location between the paper substrate and the ink receiving layer, and a location between the substrate and the tackifying layer.

14. The method according to Claim 13, wherein the resin in the intermediate layer is a resin selected from the group consisting of polyvinyl alcohols and modified polyvinyl alcohols.